



**Confederated Tribes and Bands
of the Yakama Nation**

Established by the
Treaty of June 9, 1855

Memorandum

Date: July 20, 2015

To: All Tribal Programs

From: Luana Lumley, Deputy Director of Finance
Finance Office *Luana Lumley*

Subject: Fiscal Year 2014 and 2015 Indirect Cost Rate

The Yakama Nation received the final approved Indirect Cost Negotiation Agreement for the 12 month period ending September 30, 2014 and September 30, 2015. The Interior Business Center has approved the Indirect Cost Rate at 18.18% for FY 2014 and 18.01% for FY 2015. Please use this rate for all Grant and Contract funding, budget planning and when modifying your current year agreements with funding agencies.

cc: Executive Board
Tribal Administration
Grants & Contracts
Central Accounting

2015 JUL 20 AM 8 31



United States Department of the Interior

INTERIOR BUSINESS CENTER

Indirect Cost Services
2180 Harvard Street, Suite 430
Sacramento, CA 95815



July 13, 2015

Mr. JoDe Goudy, Yakama Tribal Council Chairman
Confederated Tribes and Bands
of the Yakama Nation
P.O. Box 151
Toppenish, WA 98948

RECEIVED

JUL 17 2015

YAKAMA NATION TRIBAL COUNCIL
CHAIRMAN
JoDe L. Goudy

Dear Mr. Goudy:

Enclosed is the signed original Negotiated Indirect Cost Rate Agreement that was processed by our office. If you have any questions concerning this agreement, please refer to the signature page for the name and contact number of the negotiator.

As a recipient of federal funds, the regulations require you to maintain a current indirect cost rate agreement. For provisional/final indirect cost rates, Indirect Cost Proposals should be submitted on an annual basis, and they are due within six (6) months after the close of your fiscal year. For predetermined rates and approved rate extensions, proposals are due in our office six (6) months prior to the expiration of your current rate agreement. Please note that proposals are processed on a first-in, first-out basis.

Common fiscal year end dates and proposal due dates are listed below:

Fiscal Year End Date	Proposal Due Date
September 30 th	March 31 st
December 31 st	June 30 th
June 30 th	December 31 st

Please visit our Web site at http://www.doi.gov/ibc/services/Indirect_Cost_Services for guidance and updates on submitting future indirect cost proposals. The website includes helpful tools such as a completeness checklist, indirect cost and lobbying certificates, sample proposals, Excel worksheet templates, and links to other Web sites.

Sincerely,

for Mark W. Moberly
Deborah A. Moberly
Office Chief

Enclosure

cc: Self-Determination Specialist, Northwest Regional Office, Bureau of Indian Affairs
cc: Director, Self-Determination Services, Indian Health Services, HQE

Ref: J:\Native Americans\Northwest (Portland PO)\Confederated Tribes and Bands of the Yakama Nation (Ctynw402)\FY 2014 & 2015\Ctyn-IssueLtr.14&15.docx

Phone: (916) 566-7111
Fax: (916) 566-7110

Email: ICS@ibc.doi.gov
Internet: http://www.doi.gov/ibc/services/Indirect_Cost_services

**Indian Organizations
Indirect Cost Negotiation Agreement**

EIN: 91-0576806

Organization:

Confederated Tribes and Bands
of the Yakama Nation
P.O. Box 151
Toppenish, WA 98948

Date: July 13, 2015

Report No(s) .: 15-A-0876(14C)
15-A-0877(15C)

Filing Ref.:

Last Negotiation Agreement
dated August 26, 2013

The indirect cost rates contained herein are for use on grants, contracts, and other agreements with the Federal Government to which Public Law 93-638 and 2 CFR Part 200 apply for fiscal years beginning on or after December 26, 2014 subject to the limitations contained in 25 CFR 900 and Section II.A. of this agreement. Applicable OMB Circulars and the regulations at 2 CFR 225 will continue to apply to federal funds awarded prior to December 26, 2014. The rates were negotiated by the U.S. Department of the Interior, Interior Business Center, and the subject organization in accordance with the authority contained in applicable regulations.

Section I: Rates

Type	Effective Period		Rate*	Locations	Applicable To
	From	To			
Fixed Carryforward	10/01/13	09/30/14	18.18%	All	All Programs
Fixed Carryforward	10/01/14	09/30/15	18.01%	All	All Programs

***Base:** Total direct costs, less capital expenditures and passthrough funds. Passthrough funds are normally defined as payments to participants, stipends to eligible recipients, subcontracts and subgrants, all of which normally require minimal administrative effort.

Treatment of fringe benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

Section II: General

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A..Limitations: Use of the rate(s) contained in this agreement is subject to any applicable statutory limitations. Acceptance of the rate(s) agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposal, (2) all such costs are the legal obligations of the grantee/contractor, (3) similar types of costs have been accorded consistent treatment, and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs (for example, supplies can be charged directly to a program or activity as long as these costs are not part of the supply costs included in the indirect cost pool for central administration).

B. Audit: All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposal upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.

C. Changes: The rate(s) contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in organizational structure, or changes in the method of accounting for costs that affect the amount of reimbursement resulting from use of the rate(s) in this agreement, require the prior approval of the cognizant agency. Failure to obtain such approval may result in subsequent audit disallowance.

D. Rate Type:

1. **Fixed Carryforward Rate:** The fixed carryforward rate is based on an estimate of costs that will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made to the rate for a future period, if necessary, to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

2. **Provisional/Final Rate:** Within six (6) months after year end, a final indirect cost rate proposal must be submitted based on actual costs. Billings and charges to contracts and grants must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.

3. **Predetermined Rate:** A predetermined rate is an indirect cost rate applicable to a specified current or future period, usually the organization's fiscal year. The rate is based on an estimate of the costs to be incurred during the period. A predetermined rate is not subject to adjustment. (Because of legal constraints, predetermined rates are not permitted for Federal contracts; they may, however, be used for grants or cooperative agreements.)

4. **Rate Extension:** Only final and predetermined rates may be eligible for consideration of rate extensions. Requests for rate extensions of a current rate will be reviewed on a case-by-case basis. If an extension is granted, the non-Federal entity may not request a rate review until the extension period ends. In the last year of a rate extension period, the non-Federal entity must submit a new rate proposal for the next fiscal period.

E. Agency Notification: Copies of this document may be provided to other federal offices as a means of notifying them of the agreement contained herein.

F. Record Keeping: Organizations must maintain accounting records that demonstrate that each type of cost has been treated consistently either as a direct cost or an indirect cost. Records pertaining to the costs of program administration, such as salaries, travel, and related costs, should be kept on an annual basis.

G. Reimbursement Ceilings: Grantee/contractor program agreements providing for ceilings on indirect cost rates or reimbursement amounts are subject to the ceilings stipulated in the contract or grant agreements. If the ceiling rate is higher than the negotiated rate in Section I of this agreement, the negotiated rate will be used to determine the maximum allowable indirect cost.

H. Use of Other Rates: If any federal programs are reimbursing indirect costs to this grantee/contractor by a measure other than the approved rate(s) in this agreement, the grantee/contractor should credit such costs to the affected programs, and the approved rate(s) should be used to identify the maximum amount of indirect cost allocable to these programs.

I. Other:

1. The purpose of an indirect cost rate is to facilitate the allocation and billing of indirect costs. Approval of the indirect cost rate does not mean that an organization can recover more than the actual costs of a particular program or activity.

2. Programs received or initiated by the organization subsequent to the negotiation of this agreement are subject to the approved indirect cost rate(s) if the programs receive administrative support from the indirect cost pool. It should be noted that this could result in an adjustment to a future rate.

3. Each Indian tribal government desiring reimbursement of indirect costs must submit its indirect cost proposal to our office within six (6) months after the close of the Tribe's fiscal year, unless an exception is approved.

Section III: Acceptance

Listed below are the signatures of acceptance for this agreement:

By the Indian Organization:

Confederated Tribes and Bands
of the Yakama Nation
Tribal Government

Signature

JoDe Goudy
Name (Type or Print)

Yakama Tribal Council Chairman
Title

July 9, 2015
Date

By the Cognizant Federal Government
Agency:

U.S. Department of the Interior
Interior Business Center
Agency

Signature

Deborah A. Moberly
Name

Office Chief
Office of Indirect Cost Services
Title

Date
Negotiated by Stacy Frost
Telephone (916) 566-7002

JUL 13 2015